



## New Tax Regulations

### The list of new tax regulations

The following is a list of the new tax regulations. All regulations are available in Indonesian.

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
1	<a href="#">Perpres 40/2018</a>	8 May 2018	General Tax	Pembaruan Sistem Administrasi Perpajakan	Upgrading of Tax Administration System
2	<a href="#">Perpres 44/2018</a>	31 May 2018	Export and Import	Indonesia National Single Window	Indonesia National Single Window
3	<a href="#">46/PMK.010/2018</a>	9 May 2018	Income Tax	Pajak Penghasilan Ditanggung Pemerintah atas Bunga atau Imbalan Surat Berharga Negara yang Diterbitkan di Pasar Internasional dan Penghasilan Pihak	Income tax borne by the Government on interest or compensation from State Debentures issued in the international market and income of third parties from

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Ketiga atas Jasa yang Diberikan Kepada Pemerintah dalam Penerbitan dan/atau Pembelian Kembali/Penukaran Surat Berharga Negara di Pasar Internasional	services provided to the Government in issuance and/or buyback/ exchange of State Debentures in the international market
4	<a href="#">47/PMK.010/2018</a>	9 May 2018	Income Tax	Pajak Penghasilan Ditanggung Pemerintah atas Pembayaran Recurrent Cost Sistem Perbendaharaan dan Anggaran Negara	Income tax borne by the Government on payments of the State Treasury and Budget Recurrent Cost System
5	<a href="#">48/PMK.010/2018</a>	11 May 2018	General Tax	Perlakuan Perpajakan atas Penyertaan Modal Perusahaan Modal Ventura pada Perusahaan Mikro, Kecil, dan Menengah	Tax treatment on equity participation of venture capital companies in micro, small and medium enterprises
6	<a href="#">Perka BKPM 5/2018</a>	30 May 2018	Tax Holiday	Rincian Bidang Usaha dan Jenis Produksi Industri Pionir yang Dapat Diberikan Fasilitas Pengurangan Pajak Penghasilan Badan serta Pedoman dan Tata Cara Pemberian Fasilitas Pengurangan Pajak Penghasilan Badan	Details of business fields and types of production of pioneer industries that may be granted the facility of Corporate Income Tax reduction and guidelines and procedures for granting the facility of Corporate Income Tax reduction
7	<a href="#">SE-08/PJ/2018</a>	11 May 2018	Tax Treaty	Pemberitahuan Berlakunya Persetujuan Antara Pemerintah Republik Indonesia dan Pemerintah Bermuda (Sebagaimana Telah Diizinkan oleh Pemerintah Kerajaan Inggris Raya dan Irlandia Utara) untuk	Notification of coming into force of Agreement between the government of the Republic of Indonesia and the government of Bermuda (as allowed by the government of the United Kingdom of

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Pertukaran Informasi Berkenaan dengan Keperluan Perpajakan	Great Britain and Northern Ireland) for Exchange of information in connection with tax purposes
8	<a href="#">PENG-4/PJ.09/2018</a>	5 June 2018	General Tax	Tanggal Jatuh Tempo Pembayaran atau Penyetoran Serta Batas Akhir Pelaporan Pajak Sehubungan Dengan Hari Libur Nasional dan Cuti Bersama Hari Raya Idul Fitri Bulan Juni 2018	Due dates for payment or deposit and deadlines for reporting of tax in connection with the Idul Fitri national holiday and collective leave in June 2018

## Contact

Clients & Markets Deloitte Indonesia  
Email: [IDMarcomm@deloitte.com](mailto:IDMarcomm@deloitte.com)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/id/about](http://www.deloitte.com/id/about) to learn more about our global network of member firms.

Deloitte provides audit & assurance, consulting, financial advisory, risk advisory, tax & legal and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 264,000 professionals make an impact that matters, please connect with us on Facebook, LinkedIn, or Twitter.

### About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising approximately 330 partners and 8,000 professionals in 25 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

### About Deloitte Indonesia

In Indonesia, services are provided by Satrio Bing Eny & Rekan.

*This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.*

*No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.*

© 2018 Satrio Bing Eny & Rekan